

INDIVIDUAL PERSONAL PROPERTY ASSESSMENTS

(Your Guide to Proper Filing)

THINGS TO REMEMBER:

1. Report only property owned by you on July 1 of this year.
2. SIGN form and return.
3. Include Dog License Fee if applicable.
4. MUST bring your form to this office if filing in person.
5. Farm Reports due by September 1.
6. All NEW Homestead & Disability applications due by October 1.
7. The enclosed form due by October 1.
8. Personal property tax receipt required to obtain WV Vehicle License or Boat Registration.

FAILURE TO FILE WILL RESULT IN A \$25 PENALTY

ROSE ANN HANNA-MAINE
Mineral County Assessor
150 Armstrong Street
Keyser, WV 26726
(304) 788-3753
(301) 777-0602

Farm Machinery

(Schedule 1)

If you have a farm, you will need to list all farm equipment you owned July 1 of this year. Include year purchased and cost for each item.

Farm Animals

(Schedule 2)

List type (cows, calves, bulls, sheep, etc.) number and owner's value of all livestock owned on July 1 of this year.

Farm Products

(Schedule 3)

List products directly resulting from the activity of farming, including dairy, pullets, bee products and ornamental trees, regardless of whether in their natural form or processed. Report these items in units of measurement, such as bales, bushels, pounds, gallons, etc. Owner's value refers to wholesale value for products owned by the producer. Farm products are not reported. Eligibility for your farm use discount could be affected if farm products are not reported.

Remember, you must have a personal property receipt to obtain a West Virginia vehicle license or boat registration.

Vehicles, Boats, Aircraft and Other Personal Property

(Schedule 4 and 5)

You must list any personal property you owned on July 1 of this year. You must report all personal property owned and located in Mineral County, even if it is not licensed. In order for us to correctly value your personal property, we must have the **make, model, year and vehicle identification number, and if 4 wheel drive**. We use the lowest values in the nationally recognized pricing guides used by the West Virginia State Tax Department. **The Vehicle Identification Number (VIN) may be found on your registration card, proof of insurance or on the vehicle.**

Please use area under the heading "VIN# or Other Info Needed" to provide the following additional information:

- For **Antique**, list the condition of the vehicles (drivable, poor to excellent condition, restorable, parts car, etc.) Under "Owners Value", write what you would ask, if you were to sell it.
- For **Aircraft** please verify the make, model, model number, and registration (N12345) number and give the aircraft location. For additional information, call 304-788-3753.
- For **boats**, we also need the length, and if outboard, the make, model, year, and horsepower of motor. Please note if inboard.
- For **utility trailers, motor homes and camping trailers**, we must also have length and width.
- For **motorcycles and 4 wheeler**, we need make, model, year and size (CC's) and VIN #.

Please list the year purchased and cost new in the appropriate columns.

Mobile Homes and Cabins

(Schedule 6)

If you own a mobile home that sits on leased land, you must fill out the mobile home section of the assessment form. Please list the trade name, size, year, purchase date and mark the use (residence or rental).

If you own the land that the mobile home is located on, please complete "List of Real Estate Owned" listing the map and parcel number from your tax ticket.

In accordance with WV Code 7-I-3p, no person shall locate or maintain for residence purposes a mobile home or house trailer in Mineral County for more than 30 days without obtaining a permit to do so from the assessor for a fee of \$2.00. Any person violating this order shall be guilty of a misdemeanor and upon conviction shall be fined not less than \$10 nor more than \$100.

List of Real Estate Owned

List all real estate owned, along with use (owner occupied, rental, farm, etc.) **If farm use, a farm statistics report must be filed by September 1 each year.** The description is the map and parcel number, which is located on your tax ticket.

ANY building structures or mobile homes erected, enlarged, moved, altered or remodeled require a building permit. Homes and mobile homes require septic approvals. If you have already started building, you need to come to the Assessor's Office immediately and apply for a building permit. Any property owner not complying will be turned over to the Prosecuting Attorney for further action or possible backtaxes.

Mineral County building permit applications are made in the Assessor's Office, approved and issued by the Mineral County Planner.

City building permits are required for any improvements made within the city limits. Contact your city hall for information on obtaining a city building permit.

DEMOLITION PERMIT for removal of any improvement is needed in order to remove the value from the tax records. (no charge)

New Buildings, Structures, Additions, Deletions and Remodeling constructed on your property during the past 12 months:

- If you have made any improvements to your property in the last 12 months, list the total cost, describe the nature of the improvement (new garage, added room, etc.) and provide the map and parcel number from tax ticket.
- If you do not own a home, but you rent, list the name and telephone number of your landlord in the space provided.
- If someone parks a mobile home on your land, please complete the appropriate section. Please list the name and phone number of the owner of the mobile home.

Homestead Exemption

For Owner Occupied Class II Property

If you are 65 years of age or older on or before June 30 following the July 1 assessment date, or you are permanently and totally disabled, you may file for the Homestead Exemption in the Assessor's Office

All new applicants must file between July 1 and October 1 of each year.

Applicants eligibility will be approved upon meeting the following requirements:

1. Owner and occupant of property in which only the first \$20,000 of assessed value will be exempt.
2. Applicant must have occupied property for more than six months prior to date of application.
3. Applicant must have been a resident of West Virginia for the two consecutive years proceeding the relative tax year.
4. Applicants must sign oath that they do not receive a similar exemption in another state or county.
5. If applicant has resided in another state and returns within a period of five years, applicant will be allowed exemption. If such person resided in state for two years out of the ten immediately preceding the tax year in question.
6. Only one exemption shall be allowed for each homestead used and occupied by the owners thereof, regardless of the number of owners residing therein.

Dog Licensing Fees

West Virginia law requires the Assessor to collect license tax on all dogs 6 months of age or older for the county and cities.

Please list dog information in the appropriate place on form and return with check or money order (made payable to Mineral County Assessor, no cash please) with your assessment form.

If you live outside a municipality, pay:

County Fee Only	\$3.00 per dog
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If you live inside a municipality, pay:

County fee	\$3.00
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City fee	\$3.00
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TOTAL	\$6.00 per dog
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If you own a business in West Virginia and did not receive a business personal property assessment, please contact our office. As a business owner in the state of West Virginia, your business personal property is subject to ad valorem taxes. This tax is based on personal property owned by your business on July 1st of each year.

MINERAL COUNTY ASSESSOR
150 ARMSTRONG STREET
KEYSER WV 26726

NAME _____ ACCOUNT NO: _____
BUSINESS CODE _____ 2004

MINERAL COUNTY, WEST VIRGINIA INDIVIDUAL PERSONAL PROPERTY AND REAL ESTATE REPORT (PROPERTY OWNED ON JULY 1, 2003) THE LAW PROVIDES THAT EVERY PERSON LIABLE TO TAXATION SHALL MAKE A REPORT IN WRITING TO THE ASSESSOR OF THEIR PROPERTY WHETHER CALLED UPON BY THE ASSESSOR OR NOT. THIS REPORT SHOULD BE REVIEWED AND FILED WITH THE APPLICABLE CHANGES AS SOON AS POSSIBLE AFTER JULY 1, BUT NO LATER THAN THE FIRST DAY OF OCTOBER. REFER TO THE ENCLOSED INSTRUCTIONS FOR INFORMATION NEEDED TO COMPLETE EACH SCHEDULE.

NAME _____
ADDRESS _____
ZIP _____

ACCOUNT NO: _____
TAX YEAR: 2004 BASED ON JULY 1, 2003
TAX DISTRICT _____
SS# _____
PHONE (____) _____
SPOUSE _____

SCHEDULE 1

FARM MACHINERY MAKE	YEAR	MODEL	OWNER'S VALUE	PURCHASE YEAR	PURCHASE COST	FARM ANIMALS	NUMBER	OWNER'S VALUE
-----	-----	-----	-----	-----	-----	COWS	-----	-----
-----	-----	-----	-----	-----	-----	YEARLINGS	-----	-----
-----	-----	-----	-----	-----	-----	BULLS	-----	-----
-----	-----	-----	-----	-----	-----	CALVES	-----	-----
-----	-----	-----	-----	-----	-----	SHEEP/GOATS	-----	-----
-----	-----	-----	-----	-----	-----	HORSES	-----	-----
-----	-----	-----	-----	-----	-----	OTHER	-----	-----

SCHEDULE 2

SCHEDULE 3 FARM PRODUCTS (FARM PRODUCTS TO BE REPORTED ONLY WHEN HELD BY PRODUCER)

LIST PRODUCT(S)	QUANTITY	OWNER'S VALUE	LIST PRODUCT(S)	QUANTITY	OWNER'S VALUE
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-----	-----	-----	-----	-----	-----

SCHEDULE 4 ----- VEHICLES, BOATS, BOAT MOTORS, AIRCRAFT, ETC -----

TYPE	MAKE	MODEL	YEAR	VEHICLE IDENTIFICATION NUMBER AND/OR OTHER INFO NEEDED	VALUE	YEAR	COST
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TAXPAYER'S SIGNATURE _____ DATE _____

MINERAL COUNTY ASSESSOR
150 ARMSTRONG STREET
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